

SCOTT N. SCHOOLS (SCSBN 9990)  
United States Attorney  
THOMAS MOORE (ASBN 4305-O78T)  
Assistant United States Attorney  
Acting Chief, Tax Division  
CYNTHIA STIER (DCBN 423256)  
Assistant United States Attorney  
9th Floor Federal Building  
450 Golden Gate Avenue, Box 36055  
San Francisco, California 94102  
Telephone: (415) 436-7000  
Fax: (415) 436-6748

Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and  
WILLIE WILCOX, Revenue Officer,

Petitioners,

v.

HOWARD HINKLE,

Respondent.

C 07 5270  
NO.

VERIFIED PETITION TO  
ENFORCE INTERNAL  
REVENUE SERVICE SUMMONS

Petitioners, the UNITED STATES OF AMERICA and its Revenue Officer, WILLIE WILCOX, allege and petition as follows:

1. This proceeding is brought and this Court has jurisdiction hereof under Sections 7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

2. Petitioner WILLIE WILCOX is and at all times mentioned herein was an employee and officer of the Internal Revenue Service of the United States Department of the Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and 7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and 301.7603-1).

FILED  
07 OCT 16 PM 4:06  
RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

13

Free  
Waived

WDB

1           3.     Petitioner **WILLIE WILCOX** is and at all times mentioned herein was  
2 attempting in the course of his authorized duties to determine and collect certain federal tax  
3 liabilities of **HOWARD HINKLE** for the tax years 2003 and 2005.

4           4.     Petitioner **WILLIE WILCOX** is and at all times herein was attempting in the  
5 course of his authorized duties to have respondent produce for inspection, examination and  
6 copying by petitioner certain records possessed by respondent which are relevant and material to  
7 attempt to collect the aforementioned federal tax liabilities of **HOWARD HINKLE**, for the  
8 period stated in paragraph 3 above.

9           5.     Respondent **HOWARD HINKLE**'s last known address is 59 Club View Drive,  
10 Novato, CA 94949, which is within the venue of this Court.

11          6.     Petitioner **WILLIE WILCOX** is informed and believes that said respondent is in  
12 possession and control of records, paper and other data regarding income and other matters  
13 covered by said petitioner's inquiry and to which petitioners do not otherwise have access,  
14 possession, or control.

15          7.     On June 20, 2007, in accordance with law, Petitioner **WILLIE WILCOX** served  
16 a summons on respondent **HOWARD HINKLE** in respect to the subject matter described in  
17 paragraphs 3, 4, and 6 above, by leaving an attested copy of the summons at the last and usual  
18 place of abode of the respondent **HOWARD HINKLE**. The requirements of said summons are  
19 self-explanatory, and a true copy thereof is attached hereto as Exhibit A and is hereby  
20 incorporated by reference as a part of this petition.

21          8.     The items sought by the summons described in paragraph 7 above are relevant to  
22 and can reasonably be expected to assist in the determination and collection of the above-  
23 mentioned federal tax liabilities of **HOWARD HINKLE** for the years stated in paragraph 3  
24 above. It was and now is essential to completion of petitioner's inquiry regarding the  
25 determination and collection of the above-mentioned federal tax liabilities of **HOWARD**  
26 **HINKLE** for the years stated in paragraph 3 above that respondent produce the items demanded  
27 by said summons.

28 ///

9. The respondent did not appear on July 10, 2007, as requested in the summons.

10. By letter dated August 13, 2007, respondent **HOWARD HINKLE** was provided with another opportunity to comply by appearing for an appointment with Petitioner **WILLIE WILCOX** on August 30, 2007. See Exhibit B.

11. As of the date of this petition, the respondent has failed to comply with the summons.

12. All administrative steps required by the Internal Revenue Code for issuance of the summons have been taken.

13. There has been no referral to the Department of Justice for criminal prosecution of the matters described in the summons.

**WHEREFORE**, having stated in full their petition against the respondent, petitioners pray for enforcement of the subject summons as alleged and set forth above, as follows:

A. That the named respondent herein be ordered to appear and show cause before this Court, if any, why respondent should not be compelled by this Court under 26 U.S.C. § 7604(a) to give such testimony and to produce such items as are required in the herein above-described summons;

B. That respondent be ordered by the Court to appear before the petitioner **WILLIE WILCOX** or any other designated agent, at a time and place directed by the Court and then and there give such testimony and produce such items as is required by the summons; and

C. That the Court grant the petitioner **UNITED STATES OF AMERICA** its costs in this proceeding and such other and further relief as may be necessary and proper.

SCOTT N. SCHOOLS  
United States Attorney



CYNTHIA STIER  
Assistant United States Attorney  
Tax Division



# Summons

## Collection Information Statement

In the matter of Howard Hinkle, 59 Club View Drive, Novato, CA 94949

Internal Revenue Service (Identify Division) Small Business/Self Employed

Industry/Area (Identify by number or name) Small Business/Self Employed - California Area

Periods: December 31, 2003, December 31, 2005

The Commissioner of Internal Revenue

To: Howard Hinkle

At: 59 Club View Drive, Novato, CA 94949

You are hereby summoned and required to appear before Willie Wilcox, an Internal Revenue Service (IRS) officer, and/or his or her designee, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From January 1, 2007 To date of compliance with summons

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

100 Smith Ranch Road, Suite 120, San Rafael, CA 94903 415-479-0302x216

Place and time for appearance: At 100 Smith Ranch Road, Suite 120, San Rafael, CA 94903



**IRS**

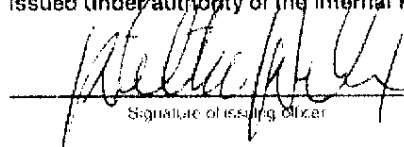
Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 6637 (Rev. 10-2006)  
Catalog Number 25000Q

on the 10th day of July, 2007 at 10 o'clock A m.

Issued under authority of the Internal Revenue Code this 20th day of June, 2007



Signature of issuing officer

Revenue Officer

Title

Signature of approving officer (if applicable)

Title

**EXHIBIT**

A

Original -- to be kept by IRS



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date <u>June 20, 2007</u>	Time <u>1:30</u>
---------------------------	------------------

How

☐

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served

Signature

*[Handwritten Signature]*

Title

*Revenue Officer*

I certify that the copy of the summons served contained the required certification.

Signature

Title



OFFICE OF  
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
OFFICE OF DIVISION COUNSEL  
SMALL BUSINESS/SELF-EMPLOYED  
160 SPEAR STREET, 9TH FLOOR  
SAN FRANCISCO, CA 94105  
(415) 227-5168  
FAX: (415) 227-5158

**AUG 13 2007**  
AUG 13 2007

CC:SB:7:SF:3:GL-136054-07  
EGiometti

Howard Hinkle  
59 Club View Drive  
Novato, CA 94949

Date Summons served:	June 20, 2007
Appearance date as specified in summons:	July 10, 2007
Taxpayer's name:	Howard Hinkle

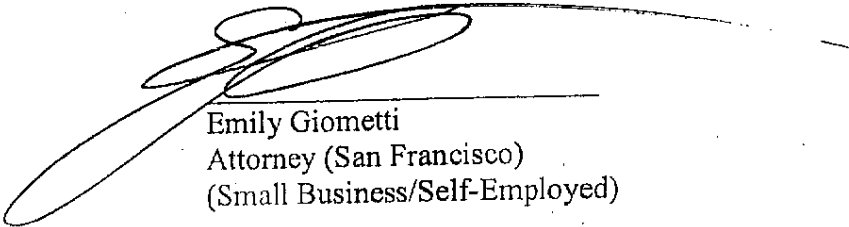
Dear Mr. Hinkle,

The Northern California Internal Revenue Service Office has notified our office that you did not provide testimony and produce documents, as required by the summons served on you on June 20, 2007, with respect your individual income tax liabilities for the tax years ended December 31, 2003 and December 31, 2005. The aforesaid testimony and documents are summoned pursuant to the authority of the Internal Revenue Code Section 7602, et seq., a copy of which is enclosed for your information.

Legal proceedings may be brought against you in the United States District Court for your failure to comply. To avoid such proceedings, you should meet with Revenue Officer Willie Wilcox on the date, and at the time and place shown below. Please bring with you all records and documents specified in the summons. A copy of the summons is enclosed to assist you in complying with its requirements.

If you have any questions, please contact Revenue Officer Wilcox at the address or telephone number given below.

Sincerely,



Emily Giometti  
Attorney (San Francisco)  
(Small Business/Self-Employed)

**EXHIBIT** B

Date of your appointment: Thursday August 30, 2007  
Time: 10:00 a.m.  
Address: 100 Smith Ranch Road, Suite 120  
San Rafael, CA 94903  
Revenue Officer: Willie Wilcox  
Phone: (415) 479-0302 x 216

Enclosures (2)  
copy of summons  
copy of Internal Revenue Code Section 7602, et seq.

cc: Revenue Officer Willie Wilcox




VERIFICATION

I, **WILLIE WILCOX**, pursuant to 28 U.S.C. § 1746, declare and state as follows:

I am a duly employed Revenue Officer in the San Rafael, California office of the Internal Revenue Service of the United States Treasury Department. I am one of the petitioners making the foregoing petition. I have read and know the entire contents of the foregoing petition, and all statements of fact contained in said petition are true to the best of my own personal knowledge and recollection, and as to those facts stated upon information and belief, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 1, 2007 at San Rafael, California.

  
**WILLIE WILCOX**